

**Jigawa State Government Q1
2025
Health Sector
Budget Implementation Report**

**By
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OUTLINE

Introduction

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Q1 Budget Implementation across key sectors

Q1 Health Sector Budget Implementation

- Budget implementation by Health sector MDAs
- Budget Implementation by Projects
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INTRODUCTION

This document provides major insight into the 2025 Q1 health sector budget implementation. It provides major information and the extent of the budget implementation and areas for improvement.

The data was generated from three different sources; the Health sector MDAs, the Ministry of Finance, and the Ministry of Budget. It was triangulated and validated to ensure data accuracy and timeliness.

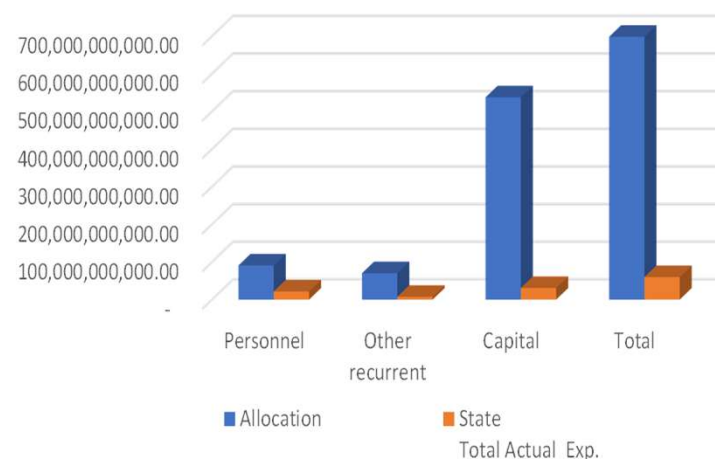
The report highlighted major areas of improvement that require prompt and immediate action to improve the overall performance of state investment in health care services.

OVERVIEW OF JIGAWA STATE 2025 Q1 BUDGET IMPLEMENTATION

The overall State 2025 Q1 budget implementation stood at **9.2%**. A further breakdown shows 23.9%, 10.6%, and 5.7% for personnel, other recurrent, and capital implementation, respectively. It was observed that the pattern of Q1 budget implementation is almost the same each year.

Compared with the 2024 Q1 budget, which stands at 10.1%, the 2025 Q1 implementation is less by **1%**. The recurrent components of personnel and other recurrent costs in Q1 2024 were 19.2% and 5.4%, respectively, which shows a slight improvement. Except for the capital, which dropped from **8.3%** in Q1 of 2024 to **5.7%** in 2025,

Q1 State Budget Performnace



Budgte Components	Allocation	State Total Actual Exp.	%
Personnel	90,730,520,000.00	21,658,258,995.18	23.9%
Other recurrent	70,171,960,000.00	7,422,056,095.61	10.6%
Capital	537,397,520,000.00	30,826,079,474.11	5.7%
Total	698,300,000,000.00	59,906,394,564.90	8.6%

Furthermore, it was discovered that 35 MDAs did not submit their expenditure report for capital and other recurrent expenses to the Ministry of Budget, while some submitted late after the compilation of the report. This affects the overall assessment of the level of implementation

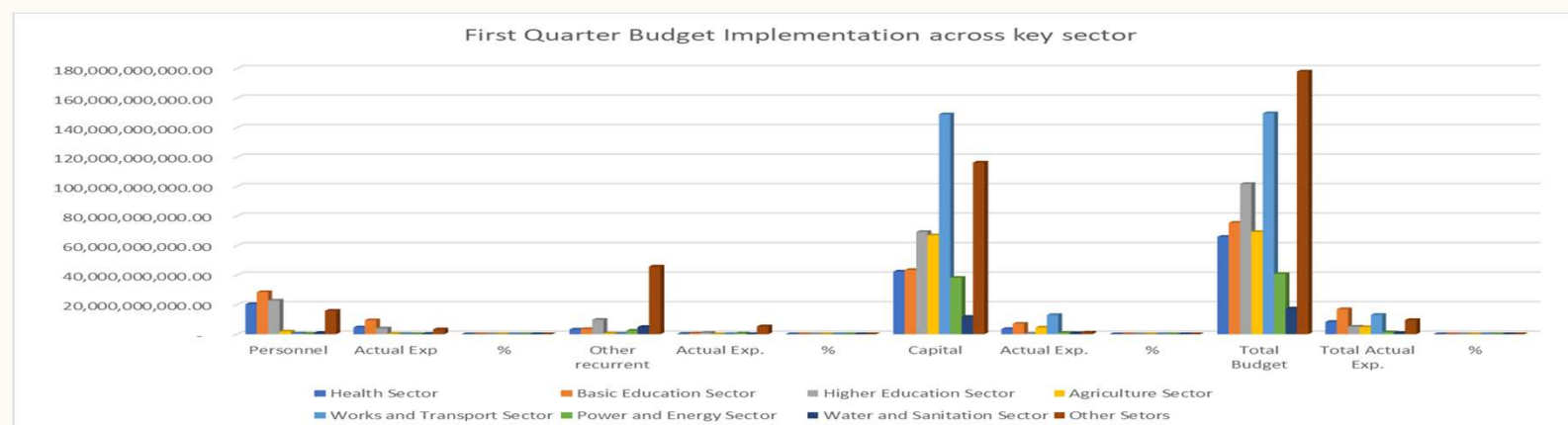


Comparative Analysis across key sectors

The 2025 Q1 budget implementation is consistent with that of 2024 across key priority sectors, except for the Ministries of Basic Education and Health, with overall implementation of 22.8% and 19.6%, respectively.

The remaining key priority sectors (Higher Education, Works, Power, Agriculture, and Water) ranged between 4.8%-8.7%. Other sectors Q1 implementation was only 5.4%

Line Items	First Quarter Budget Implementation											
Project Description	Personnel	Actual Exp	%	Other recurrent	Actual Exp.	%	Capital	Actual Exp.	%	Total Budget	Total Actual Exp.	%
State	90,730,520,000.00	21,658,258,995.18	24%	70,171,960,000.00	7,422,056,095.61	11%	537,397,520,000.00	35,169,714,428.11	7%	698,300,000,000.00	64,250,029,518.90	9.2%
Project Description	Personnel	Actual Exp	%	Other recurrent	Actual Exp.	%	Capital	Actual Exp.	%	Total Budget	Total Actual Exp.	%
Health Sector	20,358,154,000.00	4,580,113,937.97	22%	3,132,891,000.00	250,274,514.15	8%	42,475,410,000.00	8,083,782,552.49	19%	65,966,455,000.00	12,914,171,004.61	19.6%
Basic Education Sector	28,500,649,000.00	9,439,131,299.68	33%	3,461,200,000.00	452,978,591.21	13%	43,500,339,000.00	7,042,158,953.68	16%	75,462,188,000.00	16,934,268,844.57	22.4%
Higher Education Sector	22,791,900,000.00	3,913,964,929.21	17%	9,741,858,000.00	886,597,641.08	9%	69,279,410,000.00	284,921,189.00	0.4%	101,813,168,000.00	5,085,483,759.29	5.0%
Agriculture Sector	1,832,042,000.00	232,982,841.53	13%	440,000,000.00	7,269,202.09	2%	66,978,500,000.00	4,520,004,646.72	7%	69,250,542,000.00	4,760,256,690.34	6.9%
Works and Transport Sector	407,020,000.00	90,608,766.28	22%	335,000,000.00	43,153,460.00	13%	148,969,000,000.00	12,957,923,319.57	9%	149,711,020,000.00	13,091,685,545.85	8.7%
Power and Energy Sector	203,242,000.00	11,545,554.27	6%	2,333,000,000.00	450,125,310.00	19%	38,188,673,000.00	838,428,630.75	2%	40,724,915,000.00	1,300,099,495.02	3.2%
Water and Sanitation Sector	776,096,000.00	158,336,436.09	20%	4,891,000,000.00	11,091,340.85	0.2%	11,712,798,000.00	633,698,547.04	5%	17,379,894,000.00	803,126,323.98	4.6%
Other Setors	15,861,417,000.00	3,231,575,230.15	20%	45,837,011,000.00	5,320,566,036.23	12%	116,293,390,000.00	808,796,588.86	1%	177,991,818,000.00	9,360,937,855.24	5.3%



FURTHER OBSERVATIONS

- It was observed that the ministry for basic education's personnel expenditure was 33%, as against the expected 25%. If they go by this trajectory, they may spend their personnel cost by the third quarter of the year. However, all other priority sectors achieved between 20%-22%, except the Ministry of Power, with only 6%.
- None of the sectors achieved 75% prorated budget implementation for other recurrent expenditure; Agriculture and water have only 2% and 0.2% implementations, respectively.
- The capital implementation of Q1 budget indicates that the Health sector has the highest budget implementation of 19%, followed by the Ministry of Basic Education, Works, and Agriculture with 16%, 9%, and 7%, respectively. Water, Power, and Higher education with 5%, 2%, and 0.4% respectively.

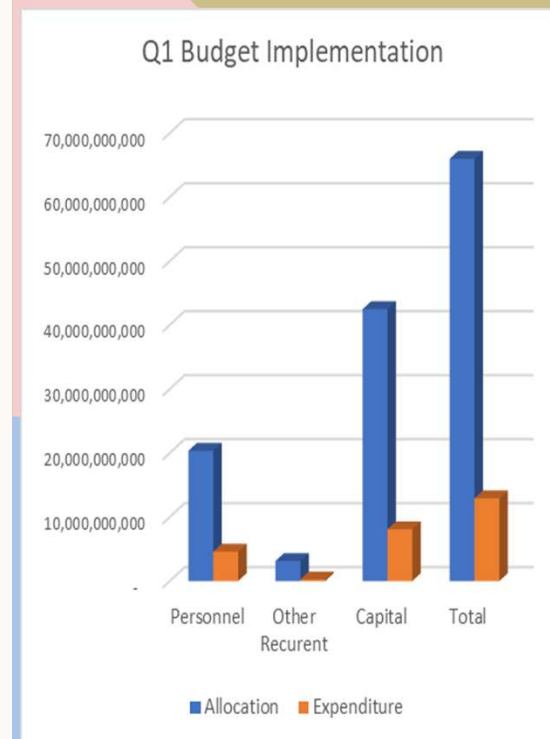
Q1 HEALTH SECTOR IMPLEMENTATION BY MAJOR COMPONENTS

Description	Allocation	Expenditure	%
Personnel	20,358,154,000	4,580,113,937.97	22.5%
Other Recurent	3,132,891,000	250,274,514.15	8.0%
Capital	42,475,410,000	8,083,782,552.49	19.0%
Total	65,966,455,000	12,914,171,004.61	19.6%

The health Sector 2025 Q1 budget implementation achieved remarkable improvement; the overall Q1 budget implementation stood at 19.6%, about 80% prorated, which superseded the state's overall performance of **9.2%**.

For the first time since 2023, the capital implementation of the sector reached 19% within the Q1 of the fiscal year. A further breakdown shows 22.5% for personnel and 8.0% for other recurrent expenditure. It was further observed that the dismal pattern of Q1 budget implementation for other recurrent expenditure is almost the same each year.

In comparison to the 2024 Q1 budget implementation, the sector's 2025 Q1 implementation shows significant improvement by 10%. This indicates progress in the sector toward executing the set activities for the quarter, and if maintained, can remarkably yield an outstanding annual result.



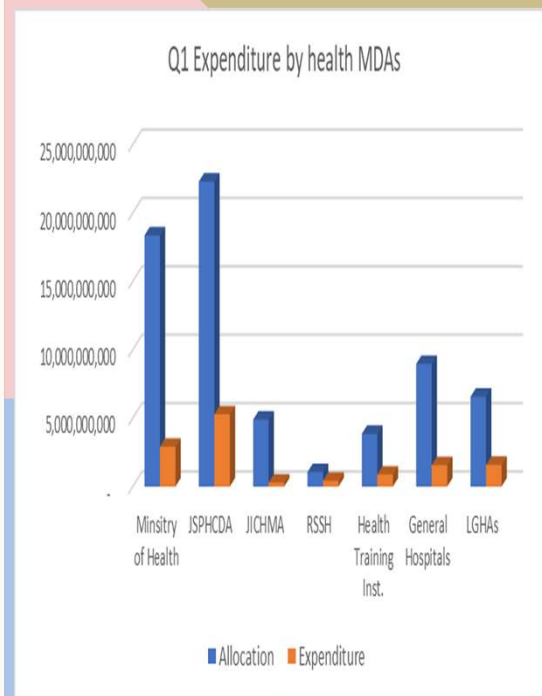
Q1 HEALTH SECTOR IMPLEMENTATION BY MDAS

Description	Total		
	Allocation	Expenditure	%
Minsitry of Health	18,349,760,000	2,905,252,826	16%
JSPHCDA	22,292,140,000	5,278,304,442	24%
JICHMA	4,889,500,000	293,634,954	6%
RSSH	1,057,859,000	421,653,136	40%
Health Training Inst.	3,852,722,000	873,183,281	23%
General Hospitals	8,964,062,000	1,562,055,199	17%
LGHAs	6,560,412,000	1,580,087,167	24%

The Q1 Budget implementation report reveals that the RSSH has the highest budget performance in the sector. It supersedes the intended performance of 25%, going by the pattern of the spending, they may spend all their allocation on or before the end third quarter.

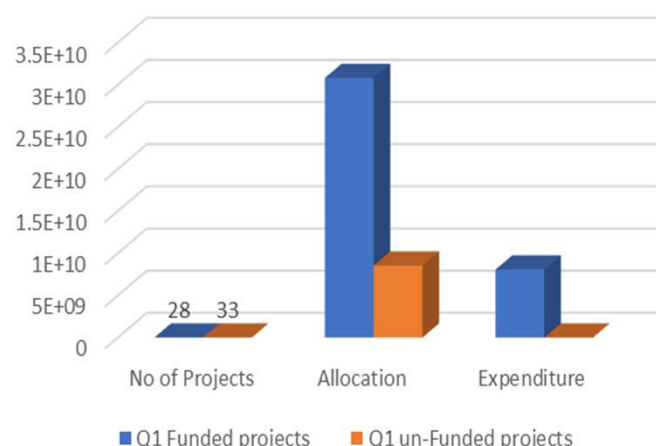
It was observed that the expenditure performance of Q1 2025 of the health sector MDAs indicated that the Primary Health Care Agency has the highest actual expenditure of N5.278 billion, representing 24% of the total allocation.

Further analysis reveals that the expenditure performance of other health sector MDAs shows a significant performance of between 23% - 16%, except JICHMA, which has only 6% performance. This might not be unconnected with the difference in the implementation calendar of the state budget and JICHMA's plan, which starts in June every year.



Q1 HEALTH SECTOR EXPENDITURE BY PROJECTS

Appraisal of projects to be funded in Q1



The sector intends to implement 132 capital projects in 2025, with a total allocation of N42.475bn, of which 61 projects with a total allocation of N39.368bn are expected to commence in Q1. It was discovered that only 28 projects were funded between January to March, with total releases of N8.071bn. Thus, 33 projects are yet to receive any funding.

It should be noted that, if the implementation continued by this trajectory, the sector's plan of achieving greater budget implementation might be affected.

Allocation and expenditure go to Nutrition-specific instead of nutrition-sensitive.

Description	No of Projects	Allocation	Expenditure	%
Q1 Funded projects	28	30,816,500,000	8,071,232,192	26%
Q1 un-Funded projects	33	8,552,080,000	0	0
Total	61	39,368,580,000	8,071,232,192	26%

PROJECTS EXPECTED TO BE IMPLEMENTED IN Q12025

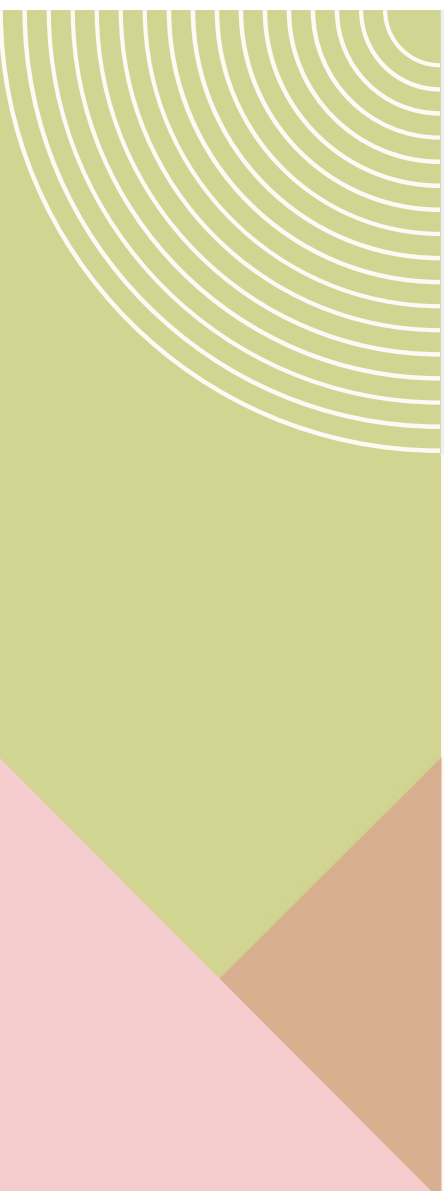
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Q1 Funded Projects

Line Items	Original Budget	Q1 Expenditure
Project Description		
Renovation of existing structures in 114 PHCs – N5.0 billion.	5,000,000,000	1,500,000,000.00
Establishment of Diagnostic and Cardiac Centre Dutse	3,000,000,000	1,366,703,899.93
Procurement of Medical equipment for 30 PHCs – N3.1 billion;	3,100,000,000	930,000,000.00
Construction of midwives Quarters in 114 PHCs – N2.7 billion;	2,700,000,000	810,000,000.00
Provision for Supplementary Immunization Activities	3,000,000,000	570,938,351.88
Continuation for the Construction of 2no. New General Hospitals at Ringim and Kafin Hausa – N1.4 billion;	1,400,000,000	417,134,374.19
Purchase of medical equipment under the State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance	4,889,500,000	293,634,954.00
Construction 300 metres perimeter wall fencing in 114 PHCs – N900.0 million;	900,000,000	270,000,000.00
Provision of solar powered water scheme in 114 PHCs – N900.0 million;	900,000,000	270,000,000.00
Provision of solar electricity in 114 PHCs – N900.0 million;	900,000,000	270,000,000.00
Purchase of Ready-to-Use therapeutic Food (RUTF), F75 and F100 for nutritional improvement	300,000,000	250,000,000.00
Construction of 30no. Midwife Quarters at 30no. PHCs Across the State – N650.0 million;	650,000,000	202,882,817.26
Construction of College of Nursing Sciences , Hadejia Campus Permanent Site	1,000,000,000	175,488,775.84
Free Maternal and Child Health Programme in Secondary Hospitals	1,200,000,000	120,597,600.00
Development of PHC facilities at Ward-level across the State for Basic Healthcare Provision	500,000,000	114,950,735.00
Construction of 2no. Blocks of Students Hostels	100,000,000	100,000,000.00
Upgrading of School of Health Technology Structures to Full Pledged College of Health Science and Technology	13,000,000	100,000,000.00
Construction of 3no. 100 capacity Classroom blocks at CHST, Jahun- N40.0 million;	40,000,000	66,248,283.52
Construction of 1no. Female Hostel Story Building	60,000,000	54,238,779.20
Construction of 1no. additional Blocks for Staff and Examiners Guest House	50,000,000	50,000,000.00
Monitoring and evaluation of hospital facility for Quality Care System Programme	90,000,000	41,206,661.25
Equipping of 3no. Basic Sciences Laboratory	18,000,000	28,638,668.28
Repairs of Dialysis Machines	50,000,000	22,012,276.93
Procurement of medical equipments for Free Maternal and Child Health Programme in Primary Healthcare Centres	500,000,000	20,534,618.00
Maternal and Neonatal Emergency Transport Scheme (MaNCETS) (PHC Programmes/Projects) – N30.0 million;	30,000,000	15,000,000.00
Provision of Data Collection Tools for Health Management Information Dbase Development	20,000,000	6,018,800.00
Purchase of equipment for Primary Eye Care Onchocerciasis	50,000,000	4,750,000.00
Optimization of 8no. General Hospitals at Garki, Gantsa, Gagarawa, Gwiwa Kirikasamma, Fagam, Gwaram and Guri – N356.0 million;	356,000,000	252,597.00

Q1 Unfunded Projects

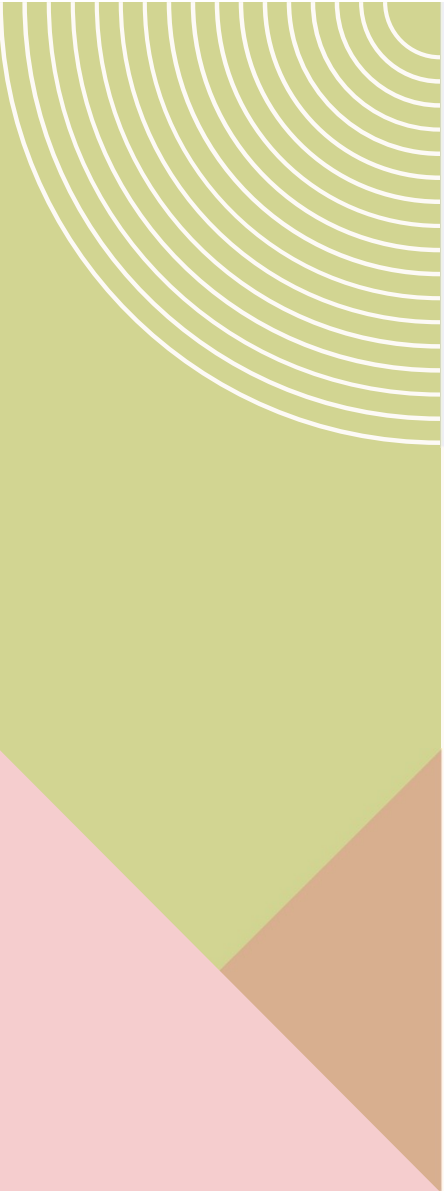
Line Items	Original Budget	Q1 Expenditure
Project Description		
Balance Payment of Hospital Equipment for Hadejia Specialist Hospital	672,900,000	0
Balance payment of the commissioning Work at Birnin Kudu New General Hospital	24,300,000	0
Completion for the Construction of Kazaure Specialist Hospital	226,900,000	0
Completion for the Construction of Hadejia Specialist Hospital	274,720,000	0
Malaria Control Booster Programme - compliment provision of malaria commodities in non Global Fund supported health facilities in the State which include ACT, SP, RDTm, LLIN for prevention, diagnosis and treatment.	102,000,000	0
Development of Free MNCH Data tools (HMIS) – N5.0 million;	5,000,000	0
Improvement and Upgrading of Dutse General Hospital – N300.0 million;	300,000,000	0
Construction additional 8no. staff quarters at New General Hospitals Gwiwa, Gagarawa, Garki, Gantsa, Guri, Fagam, Gwaram and Kiri Kasamma – N300.0 million;	300,000,000	0
Completion for the Construction of New Orthopaedic Hospital at Gumei – N200.0 million;	200,000,000	0
Equipping of New Orthopaedic Hospital at Gumei – N700.0 million;	700,000,000	0
Development of Maternal, Perinatal Death Surveillance and Response (MPDSR) Programme – N20.0 million;	20,000,000	0
Purchase of machine for Dialysis & Oncology Operational Units	250,000,000	0
Establishment of Crayon Oxygen Plant	3,000,000,000	0
General renovation of Psychiatric hospital Kazaure	300,000,000	0
Procurement of Medical equipments & Drugs under Jigawa State Drug Management Agency (J I M S O)	10,000,000	0
Procurement of NBTE Accreditation Equipment for HND programmes (Dental Therapy, HIM & Environmental Health) CHST Jahun - N42.0 million;	42,000,000	0
Regulatory Councils Accreditation of 7 ND programmes CHST Jahun -N70.0 million;	70,000,000	0
Solarization of Offices at CHST Jahun	10,000,000	0
Continuation and Commencement for the Construction of Primary Healthcare Facilities under 2023/2024 and 2025 Constituency Projects	386,260,000	0
Installation of Solar Powered water scheme at 30no. Ward Level PHCs – N200.0 million;	200,000,000	0
Construction 300 metres perimeter wall fencing in 30 PHCs – N450.0 million;	450,000,000	0
Provision of solar electricity in 30 PHCs – N100.0 million;	100,000,000	0
Procurement of Medical equipment for 30 PHCs – N300.0 million;	300,000,000	0
Renovation of existing structures in 30 PHCs – N300.0 million;	300,000,000	0
Support Routine Immunization -SERICC and LERICC, Cold Chain Equipment and (PHCDA Health System Programmes) – N100.0 million;	100,000,000	0
RI review meetings at health facility, LGA and State level – N40.0 million;	40,000,000	0
Support to Masaki Nutrition Programme including Nutrition M&E and Micronutrient powder supplementation (Food and Nutrition (Health) Programme Activities) – N50.0 million;	50,000,000	0
Community Engagement - Jakadan Lafiya/Community Health Influencers Promoters Services (CHIPS), (PHCDA Health System Programmes) – N40.0 million;	40,000,000	0
Strengthen Quality of Care Strategy – N20.0 million;	20,000,000	0
Maternal Perinatal Death Surveillance and Response (MPDSR) Programme – N3.0 million;	3,000,000	0
Quarterly Performance Review (SPHCDA - Health System Programmes Strengthening) – N20.0 million;	20,000,000	0
Quarterly HMIS Review – N20.0 million;	20,000,000	0
Monitoring of (PHCs) Activities under Health system programs – N15.0 million;	15,000,000	0
	8,552,080,000	0



RECOMMENDATIONS-MINISTRY OF HEALTH

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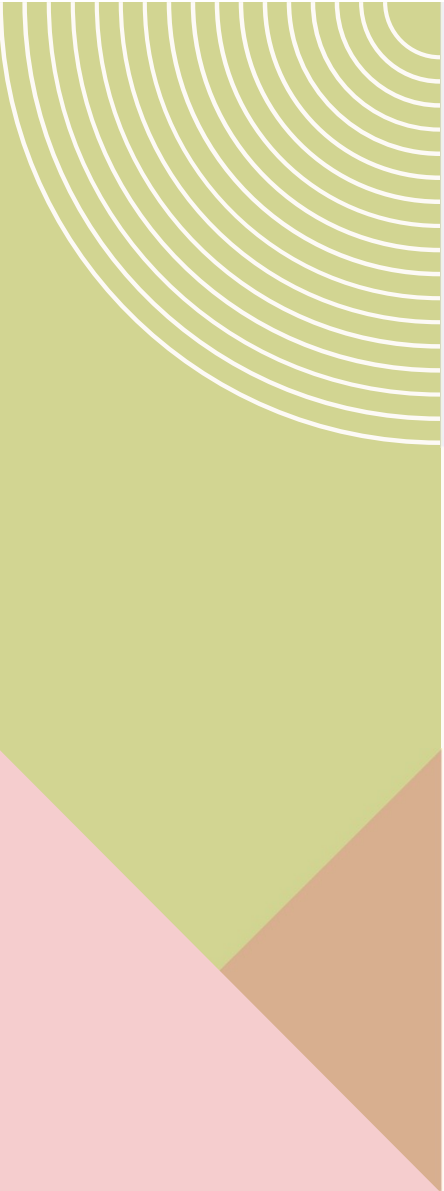
- The Health sector should maintain its performance in the subsequent quarters to enable the state to attain 90% of the MAF commitment
- The sector needs to improve the implementation of the other recurrent expenditure in the next quarters
- While the sector has made a remarkable improvement in budget implementation, the sector should encourage autonomous capital budget implementation
- The sector should prioritize allocation to nutrition-sensitive instead of specific



RECOMMENDATIONS – SHOA

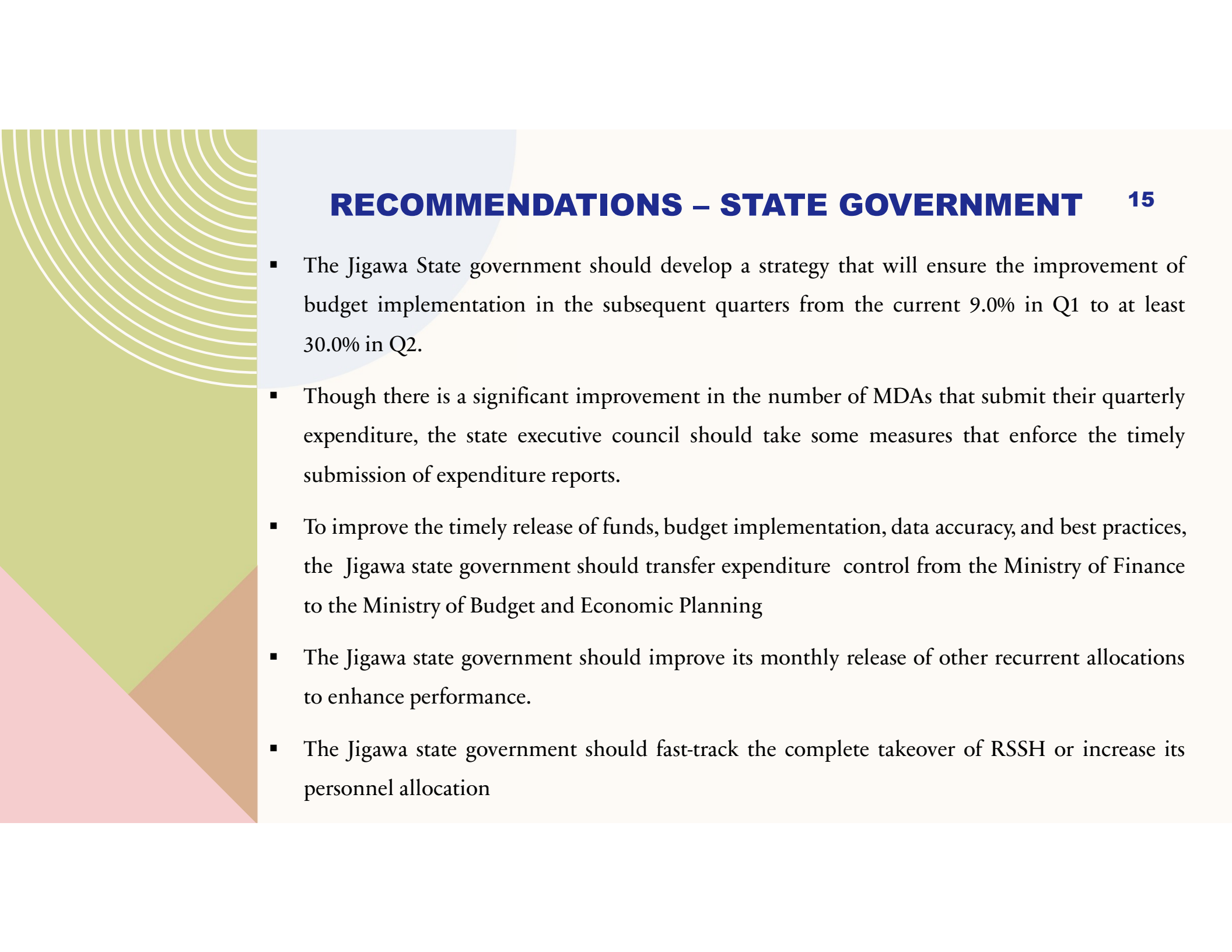
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- The House Committee on Health should ensure regular monitoring of health sector budget implementation to enhance performance



RECOMMENDATIONS – MINISTRY OF BUDGET 14

- The Ministry of Budget and Economic Planning should establish a mechanism for data validation before publishing its quarterly budget implementation report



RECOMMENDATIONS – STATE GOVERNMENT

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- The Jigawa State government should develop a strategy that will ensure the improvement of budget implementation in the subsequent quarters from the current 9.0% in Q1 to at least 30.0% in Q2.
- Though there is a significant improvement in the number of MDAs that submit their quarterly expenditure, the state executive council should take some measures that enforce the timely submission of expenditure reports.
- To improve the timely release of funds, budget implementation, data accuracy, and best practices, the Jigawa state government should transfer expenditure control from the Ministry of Finance to the Ministry of Budget and Economic Planning
- The Jigawa state government should improve its monthly release of other recurrent allocations to enhance performance.
- The Jigawa state government should fast-track the complete takeover of RSSH or increase its personnel allocation

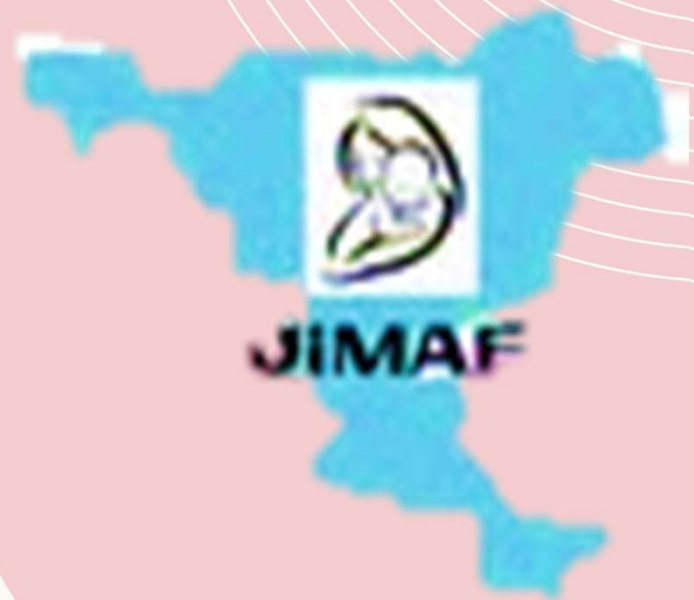
CALL TO ACTION

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- The Ministry of Health should give its parastatals autonomy to facilitate the procurement process, as it happens in similar agencies
- The health sector needs to improve the implementation of the other recurrent expenditure
- The Ministry of Health to prioritize Nutrition-sensitive in its budget
- House Committee on Health to follow up on the health budget release and monitor the implementation
- The Ministry of Budget to validate the quarterly budget implementation data
- The Jigawa State government to transfer expenditure control to the Ministry of Budget
- The Jigawa State government should improve its releases for other recurrent allocations to enhance budget implementation
- Jigawa state government to fast-track the complete takeover of RSSH or increase its personnel allocation

**THANK
YOU**

JIMAF



Q1- 2025 Jigawa State Health Indices

ANC 1 st	
ANC 4 th	38%
SBA	25%
PENTA 3 coverage	62%
FP New acceptors	25%
EBF	30%

Jigawa Q1 Health Investment at A Glance

The health Sector 2025 Q1 budget implementation achieved remarkable improvement; the overall Q1 budget implementation stood at **19.6%**, about 80% prorated, which supersedes the overall state performance of **9.2%**.

Call to action

- The Ministry of Health should give its parastatals autonomy to facilitate the procurement process, as it happens in similar agencies
- The Ministry of Health to prioritize nutrition-sensitive programs in its budget
- House Committee on Health to follow up on the health budget release and monitor the implementation
- The state government should honor its MAF commitment of allocating 15% to the health sector

